

Trinity Church Bristol
Trustees Report and Financial Statements
for the year to 31st May 2023

Charity number: 1178689

Trinity Church Bristol Trustees' Annual Report for the year to 31st May 2023

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Reference and Administrative Information

Charity name: Trinity Church Bristol
Charity registration number: 1178689
Registered Office and Operational Address: 1A Glen Drive, Bristol BS9 1SA

Trustees 2022-23

Carl Royston Bicknell
John Peter Duffield
Ronald James MacPherson
Rev Thomas James Nash (resigned 13th March 2023)

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 7th June 2018. Its governing document is the Constitution dated 2nd May 2018.

Trinity Church Bristol is supported by the Anglican Mission in England (AMiE), through which there are also accountability and structures for the Pastor and Trustees. The Trustees make all policy decisions. Day to day decisions are made by the Church Elders and staff but only within the boundaries defined in their individual Role Descriptions.

Recruitment and Appointment of Trustees

Trustees are recruited by the other Trustees as required, with a preference to recruit from within the church family. In line with the church rules and doctrinal distinctives, trustees should be male and have a standard of life and doctrine in keeping with that of elders as set out in the New Testament.

Objects and Activities

Charitable Objects

1. The advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Bristol; and
2. such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the CIO from time to time.

Public Benefit

The Trustees have read and had regard to the Charity Commission's guidance on public benefit; and consider that the following activities illustrate how the public benefit test is met.

- The Church provides many opportunities for people to find out about the Christian faith if they are interested. All the Church's services are open to the public; and the website carries full details of service times. Also on the website are open resources about the faith (such as the sermons preached in the church).
- The Church endeavours to help those who attend in the conduct of their daily lives. For example, the Church's teaching aims to strengthen their relationships (marriage, parenting, commitment to elderly or frail members); to serve others in the community (pastoral visiting, care for those in need, acts of service more generally); and to prepare them for life as good citizens and participants in the community. The Church tries to prevent people from becoming socially isolated, providing an opportunity for church members to meet each other's emotional, mental and social needs.
- A major focus of the Church is the wellbeing of the young people and students attending, enhancing their capacity to relate to people across different generations (and from different social backgrounds), and offering activities which build their character, resilience, enjoyment of the world around them, friendships with each other, and willingness to serve those around them.
- The Church strives to contribute to community cohesion, by reaching out to those who are otherwise marginalised, excluded or vulnerable, and in breaking down cultural barriers, as for example, through the links with BISC – a ministry that seeks to help International Students settle in to life in Britain.

Achievements and Performance

During the last 12 months we have organized our ministry into 5 main areas:

Evangelism

We have sought to bring the good news of Christ to Bristol in a variety of different ways throughout the pandemic and beyond. This year we held a Carols by Candlelight meeting which was well attended, and we ran a Christianity Explored course.

We've also had a committed group of people out on the streets handing out leaflets regularly every Friday afternoon, inviting people to church, although of course this has been limited by COVID. In addition to all these other things we have also been keenly involved in the Bristol Christian Union.

The Sunday Gathering

We preached through Genesis 1-11 and 1 Corinthians. Our numbers varied between 15 and 40 people.

Student Ministry

Focus is the name of our student ministry which meets every Tuesday evening. Up to May 2023 we held meetings going through Mark's gospel and there was a weekend "at home" in Bristol.

Housegroups

The house group contains the core group within the church. We study one of the Anglican Church's "39 Articles" every month, plus two weeks working through a book of the Bible.

The Monthly Prayer Meeting

We have held a prayer meeting every month to bring all our needs to the Lord. This is of course in addition to individual prayer and prayer in small groups, but this particular meeting is a priority for sharing news and committing everything in prayer.

We continue to rely on our church family regulars for voluntary support and giving. We are consistently grateful to God for his provision through each other.

Affiliation and Support

Trinity Church Bristol is supported by the Anglican Mission in England (AMiE), through which there are also accountability and structures for the Pastor and Trustees.

Financial Review

The accounts for the period show a small surplus of £8,688 for the year (2021 £2,408). Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds should be at least three months of resources expended, which equates to around £12,000. At the balance sheet date free reserves amounted to £48,649 (2021 £39,960), therefore the charity's level of reserves is well in excess of the target figure.

Risk Management - Safeguarding

With the help of Christian Safeguarding Services, the Trustees have adopted both a Safeguarding Policy and a Health & Safety policy. Every leader working with persons under 18 is checked by the Disclosures and Barring Service and the Church conducts a thorough recruitment process to ensure the suitability of volunteers and the safety of children and vulnerable adults. In Sunday meetings parents are asked to supervise their children and an area of church is provided for them to sit with the children if required, with a live feed Skype call through to the meeting in the next room.

Trinity Church Bristol

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 22nd March 2024 and signed on their behalf by:



Carl Bicknell, Trustee



Ronald James MacPherson, Trustee

Accountant's report to the trustees of Trinity Church Bristol

I have prepared the accounts on pages 8 to 13 from the information and explanations supplied to me by the trustees. As the charity's income was less than £25,000, I have not carried out an Independent Examination.



25th March 2024

Rupert Taylor
Easton Business Centre,
Felix Road
Bristol BS5 0HE

Trinity Church Bristol
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st May 2023

		Year to 31/05/2023 (all unrestricted)	Year to 31/05/2022 (all unrestricted)
	Notes	£	£
Income:			
Donations	[2]	17,765	40,009
Charitable activities	[3]	990	652
Investments		58	-
		<hr/>	<hr/>
Total Income		18,814	40,661
 Expenditure:			
Charitable activities	[4]	39,125	31,973
		<hr/>	<hr/>
Total Expenditure		39,125	31,973
		<hr/>	<hr/>
Net Income / (Expenditure)		(20,311)	8,688
Transfers between funds	[8]	-	-
		<hr/>	<hr/>
Net Movement in Funds		(20,311)	8,688
 Total funds brought forward		48,649	39,960
		<hr/>	<hr/>
Total funds carried forward		28,338	48,649

Trinity Church Bristol

Balance Sheet

As at 31st May 2023

Charity registration number: 1178689

	Notes	2023 £	2022 £
Fixed Assets	[5]	1,145	1,527
Current Assets			
Debtors and prepayments	[6]	1,634	1,049
Cash at bank and on hand		27,655	46,539
		<hr/>	<hr/>
		29,289	47,588
Current Liabilities			
Creditors and accruals	[7]	2,096	466
		<hr/>	<hr/>
Net Current Assets		27,193	47,122
		<hr/>	<hr/>
Net Assets		28,338	48,649
The funds of the charity:			
Unrestricted funds:			
General funds	[8]	28,338	48,649
		<hr/>	<hr/>
		28,338	48,649

Approved by the trustees on 22nd March 2024 and signed on their behalf by:



Carl Bicknell
Trustee



Ronald James MacPherson
Trustee

Trinity Church Bristol

Notes to the Accounts

Year to 31st May 2023

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st May 2022 is in surplus by more than the total annual expenditure. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 7).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. There were no such funds during the year in question.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. There were no such costs during the year in question.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

Trinity Church Bristol

Notes to the Accounts (continued)

Year to 31st May 2023

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

(m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

[2] Income from donations

	2023	2022
	Total	Total
	[all unrestricted]	[all unrestricted]
	£	£
Trusts and foundations	-	10,600
Individual donations	16,130	23,902
Gift Aid	1,635	5,508
	<hr/>	<hr/>
	17,765	40,009

[3] Income from charitable activities

	2023	2022
	Total	Total
	[all unrestricted]	[all unrestricted]
	£	£
Contributions from participants	990	652
	<hr/>	<hr/>
	990	652

The charity received no government grants during the year (2022 nil).

Trinity Church Bristol

Notes to the Accounts (continued)

Year to 31st May 2023

[4] Analysis of expenditure on charitable activities

	Total 2023	Total 2022
	£	£
<u>Direct costs:</u>		
Activity costs	10,183	10,811
Conference and networking costs	1,000	1,985
Marketing and publicity	827	1,769
Website	385	-
	<hr/>	<hr/>
	12,395	14,566
<u>Support costs:</u>		
Bank charges	66	96
Legal and professional fees	181	-
Insurance	166	166
Repairs and renewals	-	60
Salaries including pension & NI	25,635	16,192
Training	-	84
Fee for independent examination	240	240
Subscriptions	60	60
Depreciation	382	509
	<hr/>	<hr/>
Total Support Costs	26,730	17,407
	<hr/>	<hr/>
Total Expenditure	39,125	31,973

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[5] Tangible Fixed Assets

	2023	2022
	Equipment	Equipment
	£	£
<u>Cost</u>		
Opening balance	4,198	4,198
Additions during the year	-	-
	<hr/>	<hr/>
	4,198	4,198
<u>Depreciation</u>		
Opening balance	2,671	2,162
Charge for the year	382	509
	<hr/>	<hr/>
	3,053	2,671
	<hr/>	<hr/>
Net Book Value:	1,145	1,527

[6] Debtors and prepayments

	2023	2022
	£	£
Gift Aid due	1,634	579
Other debtors	-	470
	<hr/>	<hr/>
	1,634	1,049

Trinity Church Bristol

Notes to the Accounts (continued)

Year to 31st May 2023

[7] <u>Creditors</u>	2023	2022
Amounts due within 12 months:	£	£
Trade creditors	470	-
Accruals	252	252
Tax and National Insurance	582	-
Other creditors	792	214
	<hr/>	<hr/>
	2,096	466

[8] <u>Movements in funds</u>	Balance at 01/06/2022	Income	Expenditure	Transfers between funds	Balance at 31/05/2023
<u>Unrestricted Funds:</u>					
General Funds	48,649	18,814	(39,125)	-	28,338
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	48,649	18,814	(39,125)	-	28,338
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	48,649	18,814	(39,125)	-	28,338

<u>Movements in funds</u>	Balance at			Transfers	Balance at
<i>Previous year comparison</i>	01/06/2021	Income	Expenditure	between funds	31/05/2022
<u>Unrestricted Funds:</u>					
General Funds	39,960	40,661	(31,973)	-	48,649
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	39,960	40,661	(31,973)	-	48,649
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	39,960	40,661	(31,973)	-	48,649

- [9] Payments to trustees and related party transactions
 No trustees received remuneration during the year.
 There were no expense payments to trustees during the year (2022 £1,219 to one trustee, being reimbursements of costs incurred in the fulfilment of the charity's objects).
 No trustees made donations to the charity during the year (2022 £5,000 donation from one trustee).
 There were no other related party transactions during the year.

[10] <u>Staff costs</u>	2023	2022
	£	£
Salaries	22,744	14,381
Employer pension	2,891	1,810
	<hr/>	<hr/>
	25,635	16,192

The average number of employees during the year was 1 (2022 0.7), and the average full time equivalent 1 (2022 0.5).
 No employee earned over £60,000 per annum during the year.
 The key management personnel of the charity are the trustees.
 No employee benefits were paid to the key management personnel during the year.